

By: King of Parker

H.B. No. 1313

A BILL TO BE ENTITLED

AN ACT

relating to the authority of the chief appraiser of an appraisal district to increase the appraised value of property in the tax year following the year in which the appraised value of the property is lowered as a result of a protest or appeal.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 23.01(e), Tax Code, is amended to read as follows:

(e) Notwithstanding any provision of this subchapter to the contrary, if the appraised value of property in a tax year is lowered under Subtitle F, the appraised value of the property as finally determined under that subtitle is considered to be the appraised value of the property for that tax year. In the next ~~[following]~~ tax year in which the property is appraised, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by clear and convincing ~~[substantial]~~ evidence when all of the reliable and probative evidence in the record is considered as a whole. If the appraised value is finally determined in a protest under Section 41.41(a)(2) or an appeal under Section 42.26, the chief appraiser may satisfy the requirement to reasonably support by clear and convincing ~~[substantial]~~ evidence an increase in the appraised value of the property in the next ~~[following]~~ tax year in which the property is appraised by presenting evidence showing that

1 the inequality in the appraisal of property has been corrected with
2 regard to the properties that were considered in determining the
3 value of the subject property. The burden of proof is on the chief
4 appraiser to support an increase in the appraised value of property
5 under the circumstances described by this subsection.

6 SECTION 2. This Act applies only to the appraisal of
7 property for a tax year beginning on or after the effective date of
8 this Act.

9 SECTION 3. This Act takes effect January 1, 2020.